

GOVERNMENT

SIKKIM



GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Friday 13th December, 2019

No. 587

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No. 24/2019 – State Tax (Rate)

Date: 30th September, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (4) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department, No. 07/2019- State Tax (Rate), dated the 29th March, 2019, namely:-

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely: -

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 1st day of October, 2019.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**